



Serving the People of California

TAX AND WAGE ADJUSTMENTS FORM**SECTION I:**

EMPLOYER ACCOUNT NO.

BUSINESS NAME _____

ADDRESS _____

CITY, STATE, ZIP _____

TAX YEAR

REASON FOR ADJUSTMENT _____

SECTION II: REQUEST FOR REFUND OF OVERPAYMENT ON PAYROLL TAX DEPOSIT. Provide the following information and complete Items B through H in Section III, with correct deposit information.

PAYROLL DATE

YEAR QTR

M	M	D	D	Y	Y
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YY	Q
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AMOUNT PREVIOUSLY PAID \$

SECTION III: REQUEST FOR REFUND OR ANNUAL RECONCILIATION RETURN ADJUSTMENTS

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR > (A)

B. UNEMPLOYMENT INSURANCE (UI) TAXES

UI RATE _____ %

X

UI TAXABLE WAGES

UI TAXES

= (B)

C. EMPLOYMENT TRAINING TAX (ETT) RATE OF _____ % X UI TAXABLE WAGES = (C)

D. STATE DISABILITY INSURANCE (SDI) TAXES

SDI RATE _____ %

X

SDI TAXABLE WAGES

SDI TAXES WITHHELD

= (D)

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD > (E)

F. SUBTOTAL (Add Items B, C, D and E) > (F)

G. LESS: TOTAL TAXES PAID FOR THE YEAR OR ON DE 88 > (G)
(DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)

H. TOTAL TAXES DUE OR OVERPAID (Item F minus Item G) > (H)

IF TAXES ARE DUE, COMPLETE A DE 88 AND SUBMIT WITH PAYMENT.

IF SDI TAXES OR PIT WITHHOLDING ARE OVERPAID, COMPLETE SECTION IV.

Does this adjustment change what you reported on the Quarterly Wage and Withholding Report (DE 6)?

☐ Yes☐ No

If YES, complete page 2 of this form.

SECTION IV: STATE DISABILITY INSURANCE (SDI) AND CALIFORNIA PERSONAL INCOME TAX (PIT) OVERPAYMENTS

SDI and PIT deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

1. Was the overpayment withheld from the wages of employee(s)?

☐ Yes ☐ No

If no, no further information is required in this Section.

2. If yes, was this amount refunded to the employee(s)?

☐ Yes ☐ No

- If the overpayment has not been refunded because employee(s) are no longer employed and you are unable to locate, EDD will need further information. On a separate page list: Social Security Number, employee(s) name, last known address, and amount of SDI not refunded.
- If you have not issued W-2s, EDD will allow PIT wage and withholding credit adjustments. Please enter changes in Section V.
- If you have issued W-2s, the employee will receive a credit for the PIT overwithholdings when filing his/her California Income Tax Return (Form 540) with the Franchise Tax Board. Do not refund PIT overwithholdings to the employee. Do not change the California PIT withholding amount shown on the Form W-2. Do not file a claim for refund with EDD. For additional information see Instruction Sheet (DE 678-I), Section IV.

Signature _____ Title _____ Phone (____) _____ Date _____

(Owner, Accountant, Preparer, etc.)

DE 678 (7-97) (INTERNET) SIGN AND MAIL TO: State of California / Employment Development Department / P.O. Box 826286 / Sacramento CA 94230-6286

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CU/IBM/PM



Serving the People of California

TAX AND WAGE ADJUSTMENTS FORM

NAME or DBA _____

EMPLOYER ACCOUNT NUMBER

SECTION V: QUARTERLY WAGE AND WITHHOLDING ADJUSTMENTS

Enter amounts that should have been reported, if unchanged leave field blank. Correcting the Social Security Number or Name requires two entries. See Instruction Sheet (DE 678-I), Section V, for further information and instructions.

QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
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